

## 6. Cash and cash equivalents

For the purposes of the consolidated statement of cash flows, cash and cash equivalents include cash on hand and in banks, net of outstanding bank overdrafts. Cash and cash equivalents at the end of the reporting period as shown in the consolidated statement of cash flows can be reconciled to the related items in the consolidated statement of financial position as follows:

	2014		2013	
Cash	\$	1,417,288	\$	1,172,728
Cash equivalents:				
Banking paper		2,427,871		2,477,541
Government paper		1,730,041		2,837,547
Trading paper		19,934		–
Certificates of deposit		–		6,360
Demand deposits in US\$		111,494		349,393
Demand deposits		2,068,022		52,320
Other		2,789		2,631
	\$	7,777,439	\$	6,898,520